



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: WAUPACA WATER UTILITY

Principal Office: 111 S MAIN STREET  
WAUPACA, WI 54981

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I HENRY VELEKER of  
(Person responsible for accounts)

\_\_\_\_\_, WAUPACA WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2005
(Signature of person responsible for accounts)	(Date)

CITY CLERK  
\_\_\_\_\_  
(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23

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**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<hr/>	
<b>WATER OPERATING SECTION</b>	
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WAUPACA WATER UTILITY**Utility Address:** 111 S MAIN STREET

WAUPACA, WI 54981

**When was utility organized?** 7/11/1897**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** HENRY VELEKER**Title:** CITY CLERK**Office Address:**

111 S MAIN STREET

WAUPACA, WI 54981

**Telephone:** (715) 258 - 4411**Fax Number:** (715) 258 - 4418**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MICHAEL L FOTH**Title:** PARTNER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH ST

P.O. BOX 840

MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1131**Fax Number:** (715) 384 - 3463**E-mail Address:** mfoth@habco.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** CHARLES WHITMAN**Title:** CHAIRPERSON**Office Address:**

111 S MAIN STREET

WAUPACA, WI 54981

**Telephone:** (715) 258 - 4411**Fax Number:** (715) 258 - 4418**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MICHAEL L FOTH**Title:** PARTNER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP  
101 W 29TH ST  
P.O. BOX 840  
MARSHFIELD, WI 54449**Telephone:** (715) 387 - 1131**Fax Number:** (715) 384 - 3463**E-mail Address:** mfoth@habco.com**Date of most recent audit report:** 3/5/2005**Period covered by most recent audit:** DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MARK NOLLENBERG**Title:** UTILITY SUPERINTENDENT**Office Address:**  
111 S MAIN STREET  
WAUPACA, WI 54981**Telephone:** (715) 258 - 4411 EXT**Fax Number:** (715) 258 - 4418**E-mail Address:**

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**Name of utility commission/committee:** CITY OF WAUPACA PUBLIC WORKS COMMITTEE

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**Names of members of utility commission/committee:**MR STEVE HACKETT, MEMBER  
MR PAUL HAGEN, MEMBER  
MS LAURA IVERSON, MEMBER  
MR CHARLES WHITMAN, CHAIRPERSON  
MR DAN WOLFGRAM, MEMBER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	916,140	904,851	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	473,033	432,796	<b>2</b>
Depreciation Expense (403)	147,410	145,809	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	164,972	145,550	<b>5</b>
<b>Total Operating Expenses</b>	<b>785,415</b>	<b>724,155</b>	
<b>Net Operating Income</b>	<b>130,725</b>	<b>180,696</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>130,725</b>	<b>180,696</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	48,525	23,914	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	13,815	<b>11</b>
<b>Total Other Income</b>	<b>48,525</b>	<b>37,729</b>	
<b>Total Income</b>	<b>179,250</b>	<b>218,425</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(6,548)	0	<b>12</b>
Other Income Deductions (426)	11,755	11,402	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>5,207</b>	<b>11,402</b>	
<b>Income Before Interest Charges</b>	<b>174,043</b>	<b>207,023</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	9,409	9,989	<b>14</b>
Amortization of Debt Discount and Expense (428)	610	695	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	8,890	11,025	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>18,909</b>	<b>21,709</b>	
<b>Net Income</b>	<b>155,134</b>	<b>185,314</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,455,176	3,542,058	<b>20</b>
Balance Transferred from Income (433)	155,134	185,314	<b>21</b>
Miscellaneous Credits to Surplus (434)	865,875	734,782	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	734,782	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	6,978	6,978	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,734,425</b>	<b>4,455,176</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	916,140		916,140	1
<b>Total (Acct. 400):</b>	<b>916,140</b>	<b>0</b>	<b>916,140</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	473,033		473,033	2
<b>Total (Acct. 401-402):</b>	<b>473,033</b>	<b>0</b>	<b>473,033</b>	
<b>Depreciation Expense (403):</b>				
Derived	147,410		147,410	3
<b>Total (Acct. 403):</b>	<b>147,410</b>	<b>0</b>	<b>147,410</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	164,972		164,972	5
<b>Total (Acct. 408):</b>	<b>164,972</b>	<b>0</b>	<b>164,972</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>130,725</b>	<b>0</b>	<b>130,725</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	48,525	0	48,525 11
<b>Total (Acct. 419):</b>	<b>48,525</b>	<b>0</b>	<b>48,525</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>48,525</b>	<b>0</b>	<b>48,525</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(6,548)		(6,548) 14
NONE	0		0 15
<b>Total (Acct. 425):</b>	<b>(6,548)</b>	<b>0</b>	<b>(6,548)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		11,755	11,755 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>11,755</b>	<b>11,755</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(6,548)</b>	<b>11,755</b>	<b>5,207</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	9,409		9,409 18
<b>Total (Acct. 427):</b>	<b>9,409</b>	<b>0</b>	<b>9,409</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	610		610 19
<b>Total (Acct. 428):</b>	<b>610</b>	<b>0</b>	<b>610</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	8,890		8,890 21
<b>Total (Acct. 430):</b>	<b>8,890</b>	<b>0</b>	<b>8,890</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>18,909</b>	<b>0</b>	<b>18,909</b>
<b>NET INCOME:</b>	<b>166,889</b>	<b>(11,755)</b>	<b>155,134</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,452,763	2,413	4,455,176 24
<b>Total (Acct. 216):</b>	<b>4,452,763</b>	<b>2,413</b>	<b>4,455,176</b>
<b>Balance Transferred from Income (433):</b>			
Derived	166,889	(11,755)	155,134 25
<b>Total (Acct. 433):</b>	<b>166,889</b>	<b>(11,755)</b>	<b>155,134</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
TO CORRECT 2003 CLOSING OF A/C 271	0	865,875	865,875 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>865,875</b>	<b>865,875</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
TO CORRECT 2003 CLOSING OF A/C 271	734,782	0	734,782 27
<b>Total (Acct. 435)--Debit:</b>	<b>734,782</b>	<b>0</b>	<b>734,782</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
APROPRIATIONS OF INCOME	6,978	0	6,978 29
<b>Total (Acct. 439)--Debit:</b>	<b>6,978</b>	<b>0</b>	<b>6,978</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,877,892</b>	<b>856,533</b>	<b>4,734,425</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	916,140	0	0	0	<b>916,140</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	74				<b>74</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>916,066</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>916,066</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	123,642		123,642	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,508		1,508	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>125,150</b>	<b>0</b>	<b>125,150</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	6	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	8,592,406	8,244,053	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,376,450	2,478,010	2
<b>Net Utility Plant</b>	<b>6,215,956</b>	<b>5,766,043</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>6,215,956</b>	<b>5,766,043</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	13,563	13,563	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>13,563</b>	<b>13,563</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	12,739	18,479	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>26,302</b>	<b>32,042</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,715,493	1,517,456	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	108,711	129,321	15
Other Accounts Receivable (143)	1,537	2,025	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	14,434	14,687	18
Materials and Supplies (151-163)	40,457	40,457	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,880,632</b>	<b>1,703,946</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	2,093	2,546	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>2,093</b>	<b>2,546</b>	
<b>Total Assets and Other Debits</b>	<b>8,124,983</b>	<b>7,504,577</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,273,726	1,925,686	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	4,734,425	4,455,176	<b>28</b>
<b>Total Proprietary Capital</b>	<b>7,008,151</b>	<b>6,380,862</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	581,690	618,546	<b>29</b>
Advances from Municipality (223)	186,950	260,064	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>768,640</b>	<b>878,610</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	8,311	16,318	<b>33</b>
Payables to Municipality (233)	25,557	57,276	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	158,059	139,921	<b>36</b>
Interest Accrued (237)	3,406	4,343	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	211		<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>195,544</b>	<b>217,858</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	125,400	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>125,400</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	27,248	27,247	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>27,248</b>	<b>27,247</b>	
<b>Total Liabilities and Other Credits</b>	<b>8,124,983</b>	<b>7,504,577</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	8,244,053	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,518,675	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,073,731	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
<b>Total Utility Plant</b>	<b>8,592,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,221,345	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	155,105	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>2,376,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,215,956</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,203,567				<b>2,203,567</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	147,410				<b>147,410</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	9,766				<b>9,766</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>157,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>157,176</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	7,450				<b>7,450</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	131,948				<b>131,948</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>139,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,398</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,221,345</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,221,345</b>	<b>26</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (111.1)</b>	274,443				<b>274,443</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	11,755				<b>11,755</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>11,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,755</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Adjustment to correct beginning					<b>0</b>	
balance per 1-19-2005 commission					<b>0</b>	
correspondences	131,093				<b>131,093</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>131,093</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131,093</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>155,105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,105</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
LAND	13,563			13,563	2
<b>Total Nonutility Property (121)</b>	<b>13,563</b>	<b>0</b>	<b>0</b>	<b>13,563</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>13,563</b>	<b>0</b>	<b>0</b>	<b>13,563</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	40,457	40,457	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>40,457</u>	<u>40,457</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 GO NOTE	453	428	2,093	1
<b>Total</b>			<b>2,093</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,925,686	1
<b>Changes during year (explain):</b>		
WATER MAINS IN INDUSTRIAL PARKS	348,040	2
<b>Balance end of year</b>	<b><u>2,273,726</u></b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
SAFE DRINKING WATER FUND REVENUE BON	03/01/1999	05/01/2018	1.58%	581,690	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>581,690</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:**      581,690

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1998 G.O. Promissory Note	10/01/1998	04/01/2008	4.25%	186,950	1
<b>Total for Account 223</b>				<b>186,950</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	139,921	1
<b>Accruals:</b>		
Charged water department expense	164,972	2
Charged electric department expense		3
Charged sewer department expense	3,786	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>168,758</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	139,921	6
Social Security taxes	9,574	7
PSC Remainder Assessment	1,125	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>150,620</b>	
<b>Balance end of year</b>	<b>158,059</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
SAFE DRINKING WATER REVENUE BOND	1,633	9,409	9,506	1,536	1
<b>Subtotal</b>	<b>1,633</b>	<b>9,409</b>	<b>9,506</b>	<b>1,536</b>	
<b>Advances from Municipality (223)</b>					
1995 STATE TRUST FUND	0	0	0	0	2
1995 G.O. Promissory Notes	345	769	1,114	0	3
1998 G.O. Promissory Note	2,365	8,121	8,616	1,870	4
<b>Subtotal</b>	<b>2,710</b>	<b>8,890</b>	<b>9,730</b>	<b>1,870</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,343</b>	<b>18,299</b>	<b>19,236</b>	<b>3,406</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	12,739	2
<b>Total (Acct. 124):</b>	<b>12,739</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	108,711	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>108,711</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
MISCELLANEOUS ACCOUNTS RECEIVABLE	1,537	15
<b>Total (Acct. 143):</b>	<b>1,537</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
SEWER SHARE OF JOINT METER COSTS	14,434	16
<b>Total (Acct. 145):</b>	<b>14,434</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
WAGES	25,034	23
REIMBURSEMENT FOR DEBT SERVICE	523	24
<b>Total (Acct. 233):</b>	<b>25,557</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	125,400	25
NONE	0	26
<b>Total (Acct. 253):</b>	<b>125,400</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	7,233,700	0	0	0	<b>7,233,700</b>	<b>1</b>
Materials and Supplies	40,457	0	0	0	<b>40,457</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,212,456	0	0	0	<b>2,212,456</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	62,700	0	0	0	<b>62,700</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,999,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,999,001</b>	
Net Operating Income	130,725	0	0	0	<b>130,725</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.62%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.62%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	131,948	0	0	0	<b>131,948</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	6,548				<b>6,548</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>125,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,400</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

#### General footnotes

To the City Council  
City of Waupaca Water Utility

We have compiled the balance sheets of the City of Waupaca Water Utility as of December 31, 2004 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly; do not express an opinion or any other form of assurance on them. We compiled these financial statements from financial statements for the same period that we previously audited as indicated in our report dated March 3, 2005.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Marshfield, Wisconsin  
March 3, 2005

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

#### General footnotes

Correct per PSC correspondence.

If End of Year Balance is less than zero, please explain.

Correct per PSC correspondence.

Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

Correct per PSC correspondence.

If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 111.2 (Est. deprec on contrib plnt 1/1/03), please explain.

Correct per PSC correspondence.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	882,183	874,078	<b>1</b>
<b>Total Sales of Water</b>	<b>882,183</b>	<b>874,078</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	11,218	7,511	<b>2</b>
Miscellaneous Service Revenues (471)	0	0	<b>3</b>
Rents from Water Property (472)	14,598	14,446	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	8,141	8,816	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>33,957</b>	<b>30,773</b>	
<b>Total Operating Revenues</b>	<b>916,140</b>	<b>904,851</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	16,172	14,182	<b>7</b>
Pumping Expenses (620-633)	132,494	126,401	<b>8</b>
Water Treatment Expenses (640-652)	26,295	29,262	<b>9</b>
Transmission and Distribution Expenses (660-678)	113,076	115,558	<b>10</b>
Customer Accounts Expenses (901-905)	23,062	24,367	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-932)	161,934	123,026	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>473,033</b>	<b>432,796</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	147,410	145,809	<b>14</b>
Amortization Expense (404-407)		0	<b>15</b>
Taxes (408)	164,972	145,550	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>312,382</b>	<b>291,359</b>	
<b>Total Operating Expenses</b>	<b>785,415</b>	<b>724,155</b>	
<b>NET OPERATING INCOME</b>	<b>130,725</b>	<b>180,696</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,972	109,096	230,792	4
Commercial	249	71,719	103,714	5
Industrial	31	530,090	284,575	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,252</b>	<b>710,905</b>	<b>619,081</b>	
Private Fire Protection Service (462)	33		39,242	7
Public Fire Protection Service (463)	4		202,471	8
Other Sales to Public Authorities (464)	32	12,644	21,389	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,321</b>	<b>723,549</b>	<b>882,183</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	202,471	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>202,471</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,691	5
<b>Other (specify):</b>		
RECONNECT CHARGES	9,527	6
<b>Total Forfeited Discounts (470)</b>	<b>11,218</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
CELLULING CHARGES	14,598	8
<b>Total Rents from Water Property (472)</b>	<b>14,598</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	8,141	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>8,141</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	12,028	11,727	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	3,684	718	10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	460	1,737	12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>16,172</b>	<b>14,182</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	89,647	78,809	17
Pumping Labor and Expenses (624)	10,499	18,808	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	19,973	19,114	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	1,777	758	23
Maintenance of Power Production Equipment (632)	160	1,036	24
Maintenance of Pumping Equipment (633)	10,438	7,876	25
<b>Total Pumping Expenses</b>	<b>132,494</b>	<b>126,401</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	15,632	16,062	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	9,102	12,284	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	1,561	916	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>26,295</b>	<b>29,262</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)	1,913	10,698	<b>35</b>
Transmission and Distribution Lines Expenses (662)	5,907	13,921	<b>36</b>
Meter Expenses (663)	10,636	20,284	<b>37</b>
Customer Installations Expenses (664)	3,996	2,751	<b>38</b>
Miscellaneous Expenses (665)	12,439	12,539	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	4,405	20	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	13,904	12,984	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	28,261	25,629	<b>46</b>
Maintenance of Meters (676)	15,043	5,611	<b>47</b>
Maintenance of Hydrants (677)	16,572	11,121	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>113,076</b>	<b>115,558</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	2,900	2,902	<b>51</b>
Customer Records and Collection Expenses (903)	20,088	21,195	<b>52</b>
Uncollectible Accounts (904)	74	270	<b>53</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>23,062</b>	<b>24,367</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	63,687	59,477	<b>56</b>
Office Supplies and Expenses (921)	6,940	8,208	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	11,232	4,290	<b>59</b>
Property Insurance (924)	12,442	11,445	<b>60</b>
Injuries and Damages (925)		0	<b>61</b>
Employee Pensions and Benefits (926)	51,721	27,858	<b>62</b>
Regulatory Commission Expenses (928)		0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	7,690	7,248	<b>65</b>
Rents (931)	8,222	4,500	<b>66</b>
Maintenance of General Plant (932)		0	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>161,934</b>	<b>123,026</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>473,033</b>	<b>432,796</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		158,059	139,921	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,786	3,503	2
<b>Net property tax equivalent</b>		<b>154,273</b>	<b>136,418</b>	
Social Security		9,574	8,089	3
PSC Remainder Assessment		1,125	1,043	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>164,972</b>	<b>145,550</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.247440				3
County tax rate	mills		7.039850				4
Local tax rate	mills		11.271940				5
School tax rate	mills		11.603230				6
Voc. school tax rate	mills		2.131340				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.293800</b>				10
Less: state credit	mills		1.289000				11
<b>Net tax rate</b>	mills		<b>31.004800</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>11.271940</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.734570</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>25.006510</b>				17
<b>Total Tax Rate</b>	mills		<b>32.293800</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.774344</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.004800</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.008381</b>				21
Utility Plant, Jan. 1	\$	<b>8,244,053</b>	8,244,053				22
Materials & Supplies	\$	<b>40,457</b>	40,457				23
<b>Subtotal</b>	\$	<b>8,284,510</b>	<b>8,284,510</b>				24
Less: Plant Outside Limits	\$	<b>139,010</b>	139,010				25
<b>Taxable Assets</b>	\$	<b>8,145,500</b>	<b>8,145,500</b>				26
Assessment Ratio	dec.		0.808235				27
<b>Assessed Value</b>	\$	<b>6,583,478</b>	<b>6,583,478</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.008381</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>158,059</b>	<b>158,059</b>				30
Tax Equivalent per 1994 PSC Report	\$	117,647					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>158,059</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	20,214		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	610,170		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	320,556		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>950,940</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	567,782		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	205,270	6,268	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	324,987		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	24,884		20
<b>Total Pumping Plant</b>	<b>1,122,923</b>	<b>6,268</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	2,000		22
Water Treatment Equipment (332)	78,396		23
<b>Total Water Treatment Plant</b>	<b>80,396</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			20,214	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			610,170	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			320,556	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	950,940	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			567,782	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			211,538	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			324,987	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			24,884	20
<b>Total Pumping Plant</b>	0	0	1,129,191	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,000	22
Water Treatment Equipment (332)			78,396	23
<b>Total Water Treatment Plant</b>	0	0	80,396	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,138		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	901,606		26
Transmission and Distribution Mains (343)	2,631,728	495,551	27
Fire Mains (344)	0		28
Services (345)	350,196	7,240	29
Meters (346)	390,231	860	30
Hydrants (348)	204,736	67,480	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,482,635</b>	<b>571,131</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,500		33
Structures and Improvements (390)	105,677		34
Office Furniture and Equipment (391)	6,040		35
Computer Equipment (391.1)	16,189		36
Transportation Equipment (392)	113,002		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	57,609		39
Laboratory Equipment (395)	5,793		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,022		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>311,832</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,948,726</b>	<b>577,399</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,948,726</b>	<b>577,399</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			4,138	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			901,606	26
Transmission and Distribution Mains (343)	2,400		3,124,879	27
Fire Mains (344)			0	28
Services (345)	1,900		355,536	29
Meters (346)	150		390,941	30
Hydrants (348)	3,000		269,216	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>7,450</b>	<b>0</b>	<b>5,046,316</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			1,500	33
Structures and Improvements (390)			105,677	34
Office Furniture and Equipment (391)			6,040	35
Computer Equipment (391.1)			16,189	36
Transportation Equipment (392)			113,002	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			57,609	39
Laboratory Equipment (395)			5,793	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			6,022	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>311,832</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,450</b>	<b>0</b>	<b>7,518,675</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>7,450</b>	<b>0</b>	<b>7,518,675</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	891,322	635	27
Fire Mains (344)	0		28
Services (345)	114,544		29
Meters (346)	0		30
Hydrants (348)	67,230		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,073,096</b>	<b>635</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,073,096</b>	<b>635</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,073,096</b>	<b>635</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			891,957 27
Fire Mains (344)			0 28
Services (345)			114,544 29
Meters (346)			0 30
Hydrants (348)			67,230 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,073,731</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,073,731</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,073,731</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	331,570	2.94%	17,939	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	89,345	1.77%	5,674	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>420,915</b>		<b>23,613</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	217,246	2.43%	13,797	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	12,144	5.58%	11,629	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	223,743	4.42%	14,364	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	20,320	4.29%	1,068	15
<b>Total Pumping Plant</b>	<b>473,453</b>		<b>40,858</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,865	2.50%	50	16
Water Treatment Equipment (332)	78,396	6.00%		17
<b>Total Water Treatment Plant</b>	<b>80,261</b>		<b>50</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	353,284	1.86%	16,770	19
Transmission and Distribution Mains (343)	402,180	0.93%	26,769	20
Fire Mains (344)	0			21
Services (345)	144,954	2.09%	7,375	22
Meters (346)	118,864	5.00%	19,530	23
Hydrants (348)	36,782	1.59%	3,768	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314				1	349,510	4
315					0	5
316					95,019	6
317					0	7
	0	0	0	1	444,529	
321					231,043	8
322					0	9
323					23,773	10
324					0	11
325					238,107	12
326					0	13
327					0	14
328					21,388	15
	0	0	0	0	514,311	
331					1,915	16
332					78,396	17
	0	0	0	0	80,311	
341					0	18
342					370,054	19
343	2,400			(89,439)	337,110	20
344					0	21
345	1,900			(34,031)	116,398	22
346	150				138,244	23
348	3,000			(8,478)	29,072	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,056,064</b>		<b>74,212</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	27,119	2.27%	2,399	26
Office Furniture and Equipment (391)	5,864	5.88%	176	27
Computer Equipment (391.1)	16,189	25.00%		28
Transportation Equipment (392)	78,243	10.56%	11,933	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	34,616	5.88%	3,387	31
Laboratory Equipment (395)	5,793	5.88%		32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	5,050	9.09%	547	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>172,874</b>		<b>18,442</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,203,567</b>		<b>157,175</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>2,203,567</b>		<b>157,175</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>7,450</u>	<u>0</u>	<u>0</u>	<u>(131,948)</u>	<u>990,878</u>	
390					29,518	26
391					6,040	27
391.1					16,189	28
392					90,176	29
393					0	30
394					38,003	31
395					5,793	32
396					0	33
397					5,597	34
397.1					0	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>191,316</u>	
	<u>7,450</u>	<u>0</u>	<u>0</u>	<u>(131,947)</u>	<u>2,221,345</u>	
					0	38
	<u>7,450</u>	<u>0</u>	<u>0</u>	<u>(131,947)</u>	<u>2,221,345</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	223,061	0.93%	8,292
Fire Mains (344)	0		21
Services (345)	32,590	0.02%	2,394
Meters (346)	0		23
Hydrants (348)	18,792	0.02%	1,069
			24



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				(125,683)	105,670 20
344					0 21
345				3,835	38,819 22
346					0 23
348				(9,245)	10,616 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>274,443</b>		<b>11,755</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>274,443</b>		<b>11,755</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>274,443</b>		<b>11,755</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	(131,093)	155,105
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	(131,093)	155,105
					0 38
	0	0	0	(131,093)	155,105

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			65,740	<b>65,740</b>	1
February			69,556	<b>69,556</b>	2
March			73,810	<b>73,810</b>	3
April			70,127	<b>70,127</b>	4
May			70,766	<b>70,766</b>	5
June			73,449	<b>73,449</b>	6
July			74,620	<b>74,620</b>	7
August			74,117	<b>74,117</b>	8
September			75,637	<b>75,637</b>	9
October			68,671	<b>68,671</b>	10
November			62,679	<b>62,679</b>	11
December			61,433	<b>61,433</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>840,605</b>	<b>840,605</b>	
Less: Water sold				723,549	13
Volume pumped but not sold				<b>117,056</b>	14
Volume sold as a percent of volume pumped				<b>86%</b>	15
Volume used for water production, water quality and system maintenance				120	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>120</b>	19
Volume pumped but unaccounted for				<b>116,936</b>	20
Percent of water lost				<b>14%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,062	24
Date of maximum: 7/26/2004					25
Cause of maximum:					26
Warm weather. High foundry production.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,009	27
Date of minimum: 12/25/2004					28
Total KWH used for pumping for the year				1,140,116	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
SOUTH WASHINGTON ST (DEEPWELL)	2	45	8	384,000	Yes	<b>1</b>
BERLIN STREET (DEEPWELL)	3	68	10	482,000	Yes	<b>2</b>
MATHESON STREET (DEEPWELL)	4	88	8	504,000	Yes	<b>3</b>
CTH E (DEEPWELL)	5	84	14	1,368,000	Yes	<b>4</b>
CTH E (DEEPWELL)	6	75	14	1,140,000	Yes	<b>5</b>
SWAN PARK	7	74	8	183,000	Yes	<b>6</b>
SWAN PARK	8	69	8	216,000	Yes	<b>7</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	NO 2	NO 3	NO 4	<b>1</b>
Location	SOUTH WASHINGTON	BERLIN ST	MATHESON	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1995	1962	1968	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	435	670	700	<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE	I.H.	LAYNE	<b>9</b>
Year Installed	1951	1962	1968	<b>10</b>
Type	ELECTRIC	PROPANE	ELECTRIC	<b>11</b>
Horsepower	50	100	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	NO 5	NO 6	NO 7	<b>14</b>
Location	COUNTY TRUNK E	COUNTY TRUNK E	SWAN PARK	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	MUNICIPAL WELL	<b>18</b>
Year Installed	1970	1983	1999	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	1,900	950	510	<b>21</b>
Pump Motor or Standby Engine Mfr	KOHLER	WAUKESHA	KOHLER	<b>22</b>
Year Installed	1970	1983	1999	<b>23</b>
Type	PROPANE	DIESEL	DIESEL	<b>24</b>
Horsepower	200	100	202	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	NO 8			<b>1</b>
Location	SWAN PARK			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	MUNICIPAL WELL			<b>5</b>
Year Installed	1999			<b>6</b>
Type	CENTRIFUGAL			<b>7</b>
Actual Capacity (gpm)	600			<b>8</b>
Pump Motor or Standby Engine Mfr	MUNICIPAL WELL			<b>9</b>
Year Installed	1999			<b>10</b>
Type	ELECTRIC			<b>11</b>
Horsepower	50			<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	MT TOM	MT TOM 2	SHAMBEAU HILL	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	<b>4</b>
				<b>5</b>
Year constructed	1994	1973	1973	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	110	110	110	<b>10</b>
Total capacity in gallons (actual)	300,000	750,000	750,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	GAS	GAS	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>23</b>
				<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Number of Feet		Adjusted Increase or (Decrease) (g)	End of Year (h)	
				Added During Year (e)	Retired During Year (f)			
M	D	1.500	124	0	0	0	124	1
M	D	2.000	604	0	0	0	604	2
M	D	3.000	15,934	0	0	0	15,934	3
A	D	4.000	1,736	0	0	0	1,736	4
M	D	4.000	33,878	0	0	0	33,878	5
A	D	6.000	1,855	0	0	0	1,855	6
M	D	6.000	68,038	0	240	0	67,798	7
M	D	8.000	48,734	8,550	0	0	57,284	8
M	D	10.000	32,263	15,575	0	0	47,838	9
M	D	12.000	30,604	6,640	0	0	37,244	10
M	D	14.000	3,355	0	0	0	3,355	11
M	D	16.000	7,571	0	0	0	7,571	12
M	D	20.000	1,730	0	0	0	1,730	13
<b>Total Within Municipality</b>			<b>246,426</b>	<b>30,765</b>	<b>240</b>	<b>0</b>	<b>276,951</b>	
M	D	20.000	9,925	0	0	0	9,925	14
<b>Total Outside of Municipality</b>			<b>9,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,925</b>	
<b>Total Utility</b>			<b>256,351</b>	<b>30,765</b>	<b>240</b>	<b>0</b>	<b>286,876</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,728	0	1	0	1,727	6	1
M	1.000	292	5	1	0	296	2	2
M	1.250	9	1	0	0	10		3
M	1.500	54	0	1	0	53		4
M	2.000	36	0	0	0	36		5
M	4.000	9	0	0	0	9		6
P	4.000	3	0	0	0	3		7
M	6.000	5	2	0	0	7		8
P	6.000	3	0	0	0	3		9
M	8.000	17	8	0	0	25		10
<b>Total Utility</b>		<b>2,156</b>	<b>16</b>	<b>3</b>	<b>0</b>	<b>2,169</b>	<b>8</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,384	36	4	0	2,416	92	1
1.000	83	0	1	0	82	6	2
1.500	22	0	1	0	21	4	3
2.000	28	2	0	0	30	7	4
3.000	10	0	0	0	10	5	5
4.000	5	0	0	0	5	2	6
6.000	4	0	0	0	4	4	7
10.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>2,537</b>	<b>38</b>	<b>6</b>	<b>0</b>	<b>2,569</b>	<b>121</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,994	296	13	23	0	90	2,416	1
1.000	5	56	5	11	0	5	82	2
1.500	1	8	4	5	0	3	21	3
2.000	0	18	3	8	0	1	30	4
3.000	0	3	4	3	0	0	10	5
4.000	0	1	2	1	0	1	5	6
6.000	0	0	4	0	0	0	4	7
10.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>2,000</b>	<b>382</b>	<b>36</b>	<b>51</b>	<b>0</b>	<b>100</b>	<b>2,569</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	375	59	3		431	2
<b>Total Fire Hydrants</b>	<b>375</b>	<b>59</b>	<b>3</b>	<b>0</b>	<b>431</b>	
<b>Flushing Hydrants</b>						
	50	2	3		49	3
<b>Total Flushing Hydrants</b>	<b>50</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>49</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	425
Number of distribution system valves end of year:	716
Number of distribution valves operated during year:	47

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct #926 - Increase in health insurance cost.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

jCorrect depreciation for pre-2003 assets.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

#### General footnotes

Correct per PSC correspondence.

If End of Year Balance is less than zero, please explain.

Correct per PSC correspondence.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

Correct per PSC correspondence.

If Adjustments for any account are nonzero, please explain.

Correct per PSC correspondence.

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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Financed by City capital projects funds.

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### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Financed by city capital projects funds.

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### Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

Will test more meters in 2005.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

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